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LIQUOR STORES GP INC.

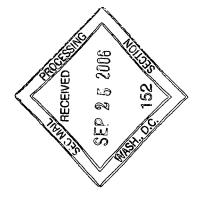
General Partner of Liquor Stores Limited Partnership

September 15, 2006

VIA CANADA POST

Securities and Exchange Commission 100F Street, NE Washington, DC 20549 USA





Attention: Filing Desk

Re: Liquor Stores Income Fund, Submissions Pursuant to Rule 12g3-2(b), File No. 82-34937

Dear Sir/Madam:

On behalf of Liquor Stores Income Fund (the "Fund"), and pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended, we enclose copies of the Fund's:

1. News release, dated September 15, 2006.

As required pursuant to Rule 12g3-2(b), the exemption number appears in the upper right-hand corner of each unbound page and on the first page of each bound document.

Please contact the undersigned at (780) 702-2392 if you have any questions about the contents of this letter.

Yours truly,

LIQUOR STORES GP INC.

Administrator of Liquor Stores Income Fund

Tory Thibaudeau Corporate Paralegal

Encl.

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Liquor Stores Income Fund Announces August Cash Distribution

EDMONTON, Alberta, September 15, 2006 – Liquor Stores Income Fund (the "Fund") (TSX:"LIQ.UN") announced today a cash distribution of \$0.10 per trust unit for the month of September 2006. The distribution will be paid on October 16, 2006 to holders of record of trust units on September 30, 2006.

The Fund's policy is to pay cash distributions on or about the 15th of each month to unitholders of record on the last business day of the preceding month.

About Liquor Stores Income Fund

The Fund is a publicly traded Canadian Income Fund that participates in the retail liquor industry in Alberta and British Columbia through its 72.3% interest in Liquor Stores Limited Partnership ("Liquor Stores LP").

Liquor Stores Income Fund is Western Canada's largest operator of private liquor stores by number of stores. The fund currently operates 98 stores.

The Fund's Units trade on the Toronto Stock Exchange under the symbol LIQ.UN.

Additional information about Liquor Stores Income Fund is available at www.sedar.com and the Fund's website at www.liquorstoresincomefund.ca.

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For further information, please contact:

Irv Kipnes Chief Executive Officer Liquor Stores GP Inc. (780) 944-9994 ext. 6 Patrick de Grace Chief Financial Officer Liquor Stores GP Inc. (780) 917-4179